

- [HB 9](#) – Sales and Use Tax - Agriculture Exemption Vehicle Limitation
- [HB 107](#) – Amendments to Taxes, Fees, or Charges
- [SB 6](#) – Sales and Use Tax Agricultural Exemptions
- [SB 36](#) – Sales and Use Taxation of Pawn Transactions
- [SB 127](#) – Tax, Fee, or Charge Amendments
- [SB 137](#) – Tourism, Recreation, Cultural, and Convention Facilities Tax Amendments
- [SB 194](#) – Sales and Use Tax Exemption for Items Relating to Direct Mail
- [SB 211](#) – Funding for Convention Facilities

HB 9 Sales and Use Tax – Agriculture Exemption Vehicle Limitation

Utah Code §59-12-104 **Effective Date July 1, 2005**

This bill amends a sales and use tax exemption to provide that a vehicle used in agriculture is not included under the exemption if the vehicle is required to be registered by Utah law within two years of the vehicle's purchase. If the vehicle is registered within the two-year timeframe, DMV will manually calculate the sales tax when this occurs based on the original purchase price.

HB 107 Amendments to Taxes, Fees, or Charges

Utah Code §§59-1-1201, 59-12-121, 63-55-259 **Effective Date July 1, 2005**

This bill delays the effective date from July 1, 2005 to July 1, 2006 for the following Streamlined Sales Tax provisions: sourcing, amnesty (a seller is not required to pay certain amounts that the seller would otherwise be required to pay), simplified electronic returns, and monetary allowance. Coordinates the effective date for sales tax credits for repossessions of a motor vehicle with SB 127.

The bill requires the Revenue and Taxation Interim Committee and the Tax Commission conduct a study to determine whether the delayed provisions should take effect prior to July 1, 2006. Has coordination clause with SB 127.

SB 6 Sales and Use Tax Agricultural Exemptions

Utah Code §59-12-104 **Effective Date July 1, 2005**

This bill repeals a sales and use tax exemption for certain sprays and insecticides used in farming because those sprays and insecticides are exempt from sales and use tax under a provision exempting sales of tangible personal property used or consumed primarily and directly in farming

operations.

The bill repeals a provision exempting sales of irrigation equipment and supplies used for agricultural production purposes because those sales are exempt from sales and use tax under the provision exempting sales of tangible personal property used or consumed primarily and directly in farming operations.

SB 36 Sales and Use Taxation of Pawn Transactions

Utah Code §§59-12-102, 59-12-104 **Effective Date July 1, 2005**

This bill provides a sales and use tax exemption for redemptions or repurchases of property by a person who delivered the property to a pawnbroker and redeemed or repurchased the property within the time period established in a written agreement for redeeming or repurchasing the property.

SB 127 Tax, Fee, or Charge Amendments

Utah Code §§10-1-405, 59-12-102, 59-12-103, 59-12-104, 59-12-117, 59-12-121, 59-12-122, 59-12-205, 59-12-1201, 59-12-104.3 **Effective Date July 1, 2005**

This bill excludes delivery charges (including direct mail delivery charges) and installation charges from the definition of purchase price. Defines 'repair or renovation' to include only those modifications to tangible personal property that is not permanently attached to real property. Repeals the Medicare/Medicaid limitation on exemptions for durable medical equipment, mobility enhancing equipment, and prosthetic devices. Makes technical changes to the definition of lease. Provides sales and use tax exemptions for manufacturer rebate amounts paid to purchaser of a new vehicle, sales of tangible personal property to persons within the state if that tangible personal property is subsequently shipped outside the state and incorporated pursuant to contract into and becomes a part of real property located outside this state if a contract was in effect on July 1, 2004, and reposessions of a motor vehicle but only to the extent of the unpaid purchase price. Clarifies that payment of a monetary allowance under SST Agreement shall be made to a certified service provider that is designated to be a seller's agent.

SB 137 Tourism, Recreation, Cultural, and Convention Facilities Tax Amendments

Utah Code §§59-12-603 **Effective Date July 1, 2005**

This bill requires a county of the first class (population of 700,000 or more) to expend revenue from

the imposition of a tax on certain accommodations and services to fund a marketing and ticketing system designed for tourism promotion for ski areas within the county.

SB 194 Sales and Use Tax Exemption for Items Relating to Direct Mail

Utah Code §59-12-104 **Effective Date July 1, 2005**

This bill provides a sales and use tax exemption for purchases of an electronic mailing list used to send direct mail.

SB 211 Funding for Convention Facilities

Utah Code §§59-12-352, 59-12-1601, 59-12-1602, 59-12-1603, 59-12-1604 **Effective Date July 1, 2005**

This bill amends the purposes for which revenues generated by the municipality transient room tax may be used. The bill authorizes a county legislative body of a first class county (population of 700,000 or more) to enact a 1.25% tax on accommodations and services through June 30, 2011, and a 1% tax on accommodations and services from July 1, 2011 through June 30, 2015 when the accommodations and services are regularly rented for less than 30 consecutive days. The tax may be used for purposes relating to convention facilities; providing for the collection, administration and enforcement of the tax by the Tax Commission; and authorizes the Tax Commission to retain an administrative fee for collecting the tax.